

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 11/17/11

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 17 / MSAD 17

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	1,525	826	2,351	1,060	3,411
10	ATTENDING PUPILS (OCTOBER 2010)	1,625	813	2,438	1,076	3,514
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,575.0	819.5	2,394.5 (69%)	1,068.0 (31%)	3,462.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	92.6 (17:1)	51.2 (16:1)	71.2 (15:1)	=	215.0	/	226.7	=	.95 X	11316,809	=	7418,169	3332,800
B.	GUIDANCE	4.5 (350:1)	2.3 (350:1)	4.3 (250:1)	=	11.1	/	11.6	=	.96 X	642,561	=	425,633	191,226
C.	LIBRARIANS	2.0 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.3	/	3.0	=	1.43 X	157,640	=	155,543	69,882
D.	HEALTH	2.0 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.3	/	5.0	=	.86 X	231,167	=	137,175	61,629
E.	EDUCATION TECHS	15.8 (100:1)	8.2 (100:1)	4.3 (250:1)	=	28.3	/	12.7	=	2.23 X	221,904	=	341,444	153,402
F.	LIBRARY TECHS	3.2 (500:1)	1.6 (500:1)	2.1 (500:1)	=	6.9	/	5.3	=	1.30 X	90,332	=	81,028	36,404
G.	CLERICAL	7.9 (200:1)	4.1 (200:1)	5.3 (200:1)	=	17.3	/	28.1	=	.62 X	866,022	=	370,484	166,450
H.	SCHOOL ADMIN.	5.2 (305:1)	2.7 (305:1)	3.4 (315:1)	=	11.3	/	13.5	=	.84 X	1044,088	=	605,153	271,881

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		88,597	39,516
B.	Supplies and Equipment	342	473		818,919	505,164
C.	Professional Development	58	58		138,881	61,944
D.	Instructional Leadership Support	24	24		57,468	25,632
E.	Co- and Extra-Curricular Student	34	113		81,413	120,684
F.	System Administration/Support	218	218		522,001	232,824
G.	Operations & Maintenance	1,002	1,191		2399,289	1271,988

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1545,939	694,552
B.	Education & Library Technicians	36.00%	152,090	68,330
C.	Clerical	29.00%	107,440	48,271
D.	School Administrators	14.00%	84,721	38,063

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-690,804	-310,344
16	Adjustment for Title I Revenues	-572,671	-257,287

17	TOTALS	14267,910	6823,010
18	E.P.S. RATES	5,959	6,389

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	2,312.0	1,122.0	3,434.0		
	OCTOBER 2008	2,337.0	1,071.0	3,408.0		
	APRIL 2009	2,323.0	1,065.0	3,388.0		
	OCTOBER 2009	2,350.0	1,086.0	3,436.0		
	APRIL 2010	2,339.0	1,054.0	3,393.0		
	OCTOBER 2010	2,423.0	1,071.0	3,494.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,381.0 +	0.00	X	5,959.00	= 14,188,379.00
	9-12 PUPILS	1,062.5 +	15.66	X	6,389.00	= 6,888,364.24
	ADULT EDUC. COURSES AT .1	22.7		X	6,389.00	= 145,030.30
	K-8 EQUIV. INSTR. PUPILS	2.500		X	5,959.00	= 14,897.50
	9-12 EQUIV. INSTR. PUPILS	2.000		X	6,389.00	= 12,778.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6669	1,587.9	X .15	X	5,959.00	= 1,419,344.42
	9-12 DISADVANTAGED @ .6669	708.6	X .15	X	6,389.00	= 679,086.81
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,959.00	= 12,513.90
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,389.00	= 8,944.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,381.0		X	43.00	= 102,383.00
	9-12 STUDENT ASSESSMENT	1,062.5		X	43.00	= 45,687.50
	K-8 TECHNOLOGY RESOURCES	2,381.0		X	97.00	= 230,957.00
	9-12 TECHNOLOGY RESOURCES	1,062.5		X	293.00	= 311,312.50
	K-2 PUPILS	819.0	X .10	X	5,959.00	= 488,042.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 79,254.81
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					24,626,975.68
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,888,166.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,888,166.40

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	216,420.20	X	101.60%	=	219,882.92
32	SPECIAL EDUCATION - EPS ALLOCATION					3,353,788.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	2,406,356.78	X	101.60%	=	2,444,858.49
35	TRANSPORTATION - EPS ALLOCATION					1,977,056.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					221,357.86
39	TOTAL OTHER SUBSIDIZABLE COSTS					8,216,944.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					32,105,110.47

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 17				
		11/01/11 NEW HEBRON ELEM SCH	228,838.00	57,600.54	286,438.54
		05/01/12 NEW HEBRON ELEM SCH	0.00	56,980.64	56,980.64
		11/01/11 HS ADDN	250,000.00	36,659.29	286,659.29
		05/01/12 HS ADDN	0.00	29,607.50	29,607.50
	SAD 17 NORWAY				
		11/01/11 HS ADDN 2ND ISSUE	300,000.00	52,343.27	352,343.27
		05/01/12 HS ADDN 2ND ISSUE	0.00	44,107.50	44,107.50
	SAD 17 PARIS				
		11/01/11 HIGH SCHOOL ADDITION	171,670.00	30,175.89	201,845.89
		05/01/12 HIGH SCHOOL ADDITION	0.00	29,618.21	29,618.21
	SAD 17				
		11/01/11 HS ADDITION LAST ISSUE	75,375.00	13,083.44	88,458.44
		05/01/12 HS ADDITION LAST ISSUE	0.00	14,018.34	14,018.34
	MSAD 17				
		11/01/11 NEW PARIS ELEM SCHOOL	546,421.00	184,144.05	730,565.05
		05/01/12 NEW PARIS ELEM SCHOOL	0.00	170,483.52	170,483.52
	SAD 17				
		11/01/11 REGION 11 FACILITY	503,419.00	83,074.03	586,493.03
		05/01/12 REGION 11 FACILITY	0.00	72,691.61	72,691.61
42	TOTAL PRINCIPAL & INTEREST		2,075,723.00	874,587.83	2,950,310.83
43	APPROVED LEASES FOR 2010-11 - RSU 17 / MSAD 17				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 17 / MSAD 17				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 17 / MSAD 17				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,950,310.83
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				35,055,421.30

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	LOCAL CONTRIBUTION	
HARRISON	354.5	10.42%	3,652,774.90		0.00		3,652,774.90		
HEBRON	204.0	6.00%	2,103,325.28		0.00		2,103,325.28		
NORWAY	726.5	21.36%	7,487,837.99		0.00		7,487,837.99		
OTISFIELD	253.0	7.44%	2,608,123.34		0.00		2,608,123.34		
OXFORD	616.5	18.12%	6,352,042.34		0.00		6,352,042.34		
PARIS	730.0	21.46%	7,522,893.41		0.00		7,522,893.41		
WATERFORD	231.5	6.80%	2,383,768.65		0.00		2,383,768.65		
WEST PARIS	286.0	8.40%	2,944,655.39		0.00		2,944,655.39		
TOTAL	3,402.0						35,055,421.30		
	2010 STATE VALUATION X		MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
HARRISON	541,500,000		7.470		4,045,005.00		3,652,774.90	3,652,774.90	19.72% 6.75M
HEBRON	84,800,000		7.470		633,456.00		2,103,325.28	633,456.00	3.42% 7.47M
NORWAY	455,350,000		7.470		3,401,464.50		7,487,837.99	3,401,464.50	18.36% 7.47M
OTISFIELD	280,950,000		7.470		2,098,696.50		2,608,123.34	2,098,696.50	11.33% 7.47M
OXFORD	456,500,000		7.470		3,410,055.00		6,352,042.34	3,410,055.00	18.41% 7.47M
PARIS	344,200,000		7.470		2,571,174.00		7,522,893.41	2,571,174.00	13.88% 7.47M
WATERFORD	263,050,000		7.470		1,964,983.50		2,383,768.65	1,964,983.50	10.61% 7.47M
WEST PARIS	106,400,000		7.470		794,808.00		2,944,655.39	794,808.00	4.27% 7.47M
TOTAL	2,532,750,000				18,919,642.50		35,055,421.30	18,527,412.40	100.00% 7.32M

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E. TOTALS AND ADJUSTMENTS		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	35,055,421.30	18,527,412.40	16,528,008.90
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	35,055,421.30	18,527,412.40	16,528,008.90
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			15,774.12
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N			16,512,234.78
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 52.85% STATE SHARE % = 47.15%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 52.90% STATE SHARE % = 47.10%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION	35,794,230.58		